## ABSTRACT OF THE DISCLOSURE

Conventionally, when a TFT provided with an LDD structure or a TFT provided with a GOLD structure is to be formed, there is a problem in that the manufacturing process becomes complicated, which leads to the increase in the number of steps. An electrode formed of a lamination of a first conductive layer (18b) and a second conductive layer (17c), which have different widths from each other, is formed. After the first conductive layer (18b) is selectively etched to form a first conductive layer (18c), a low concentration impurity region (25a) overlapping the first conductive layer (18c) and a low concentration impurity region (25b) not overlapping the first conductive layer 18c are formed by doping an impurity element at a low concentration.

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